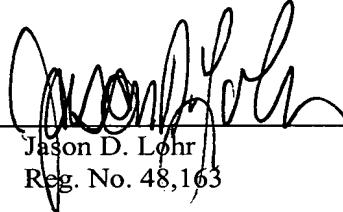


The Commissioner is authorized to charge any underpayment or credit any overpayment to Deposit Account No. 06-1325 for any matter in connection with this response, including any fee for extension of time, which may be required.

Respectfully submitted,

By: _____


Jason D. Lohr
Reg. No. 48,163

Date: January 27, 2003

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